

ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh kebijakan keuangan yaitu keputusan pendanaan (DER), keputusan investasi (PER), dan kebijakan dividen (DPR) terhadap manajemen laba dimoderasi keaktifan komite audit pada perusahaan *property* dan *real estate* di Bursa Efek Indonesia (BEI) tahun 2017-2019.

Jenis penelitian adalah penelitian kuantitatif. Populasi penelitian sebanyak 62 perusahaan *property* dan *real estate* yang terdaftar pada Bursa Efek Indonesia (BEI) tahun 2017-2019. Pengambilan sampel penelitian menggunakan metode *purposive sampling*, maka 14 perusahaan yang memenuhi kriteria, periode sampel pengamatan yang digunakan 3 tahun, maka sampel yang digunakan dalam penelitian ini 42 data pengamatan. Menggunakan metode analisis regresi linier berganda.

Hasil analisis penelitian yaitu keputusan pendanaan berpengaruh positif terhadap manajemen laba, keputusan investasi tidak berpengaruh terhadap manajemen laba, kebijakan dividen tidak berpengaruh terhadap manajemen laba, keaktifan komite audit tidak mampu memoderasi pengaruh keputusan pendanaan terhadap manajemen laba, keaktifan komite audit tidak mampu memoderasi pengaruh keputusan investasi terhadap manajemen laba, dan keaktifan komite audit tidak mampu memoderasi pengaruh kebijakan dividen terhadap manajemen laba.

Kata Kunci: Kebijakan Keuangan, Manajemen Laba, dan Komite Audit.

ABSTRACT

This research aimed to examine the effect of financial policy, namely funding decision (DER), investment decision (PER), and dividend policy (DPR), on profit management which moderated by an act of the audit committee at property and real estate company in Indonesia Stock Exchange (IDX) in 2017-2019 periods.

This research used quantitative. Furthermore, the research population used 62 property and real estate companies listed on the Indonesia Stock Exchange (IDX) in the 2017-2019 periods. Meanwhile, the research sample used purposive sampling; therefore, it obtained 14 companies fulfilled criteria, the sample period used 3 years of observations; besides, the sample used 42 observation data. Additionally, this research used multiple linear regression analysis methods.

The research result, namely a funding decision, had a positive effect on the profit management, investment decision did not affect the profit management, dividend policy did not affect the profit management, the act of an audit committee was not able to moderate the effect of funding decision on the profit management; moreover, the activities of an audit committee was not able to moderate the effect of investment decision on the profit management; additionally the active of the audit committee was not able to moderate the effect of dividend policy on the profit management.

Keywords: Financial policy, profit management, and audit committee.



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